

**U.S. DISTRICT COURT
NORTHERN DISTRICT OF TEXAS
FILED**

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|----------------------------|-------------|
| COURT | AUG 19 2014 |
| CLERK, U.S. DISTRICT COURT | |
| By _____ Deputy | |

ORIGINAL

**IN THE UNITED STATES DISTRICT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION**

UNITED STATES OF AMERICA

v.

MY KYUNG RYOO A/K/A MICKY RYOO

§
§
§
§

NO.

3 - 14 CR - 318 - B

INDICTMENT

The Grand Jury Charges:

Introduction

At all times material to this Indictment:

1. The Internal Revenue Service of the Department of the Treasury (“IRS”) was an agency of the United States government responsible for the collection of federal income taxes owed by individual taxpayers.
2. Each year, depending on the amount of taxable income, individual taxpayers were required to file a U.S. Individual Income Tax Return, Form 1040 claiming his or her filing status, taxable income, exemptions, credits, and deductions and showing any tax due or refund if the tax was overpaid.
3. IRS procedures permitted a taxpayer to file a U.S. Individual Income Tax Return, Form 1040 electronically, through a return preparer authorized to transmit the tax return information by electronic data transmission to an approved IRS service center.
4. In order to file a return by electronic means, the return preparer was required to obtain from the IRS an Electronic Filing Identification Number (“EFIN”).

5. From in or about 2008 through 2011, the defendant, **My Kyung Ryoo a/k/a Micky Ryoo**, engaged in a course of conduct in which she knowingly and willfully prepared and caused to be electronically filed with the IRS income tax returns that were materially false.

6. **Ryoo** operated under the name of Quick File Tax Service (“QFTS”) and maintained offices at 4151 Beltline Rd., Suite 124, Addison, Texas 75001; 11498 Luna Rd., Suite# 101, Farmers Branch, Texas 75234; and 1242 Beltline Road, Irving, Texas 75061.

7. **Ryoo** routinely prepared U.S. Individual Income Tax Returns, Forms 1040, along with supporting schedules and forms for clients that contained numerous fraudulent and fictitious items, included Schedule A itemized deductions, all of which were intended to cause the IRS to pay false and fraudulent refunds.

Counts 1 through 15

Aiding and Assisting in the Preparation and Presentation
of False and Fraudulent Individual Income Tax Returns
(Violations of 26 U.S.C. § 7206(2))

1. The Grand Jury realleges and incorporates by reference the allegations contained in paragraphs 1 through 7 of the Introduction to this Indictment, as if fully set forth.

2. On or about the dates listed below, within the Northern District of Texas, defendant, **My Kyung Ryoo a/k/a Micky Ryoo**, did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue

Service, of U.S. Individual Income Tax Returns, Forms 1040, either individual or joint, for the taxpayers and calendar years set forth below for each count, each of which was false and fraudulent as to material matters, in that each return represented that the taxpayers were entitled, under the provisions of the Internal Revenue laws, to claim exemptions, deductions, credits, and/or refunds for items in the amounts hereinafter specified for each count, whereas, the defendant then and there knew the taxpayers were not entitled to claim the said exemptions, deductions, credits, and/or refunds in the claimed amounts.

| Count | Date | Taxpayer | Year | False Item | Amount |
|--------------|-------------|-----------------|-------------|---|---------------|
| 1 | 2/23/2009 | CC | 2008 | <u>Schedule A</u> (Itemized Deductions) | \$20,539 |
| 2 | 2/15/2010 | CC | 2009 | <u>Schedule A</u> (Itemized Deductions) | \$18,231 |
| 3 | 3/21/2011 | CC | 2010 | <u>Schedule A</u> (Itemized Deductions) | \$25,588 |
| 4 | 4/04/2011 | AM | 2010 | <u>Schedule A</u> (Itemized Deductions) | \$6,471 |
| 5 | 3/22/2010 | AN | 2009 | <u>Schedule A</u> (Itemized Deductions) | \$29,412 |
| 6 | 2/23/2009 | DC | 2008 | <u>Schedule A</u> (Itemized Deductions) | \$9,308 |

| | | | | | |
|----|-----------|---------|------|---|----------|
| 7 | 3/01/2010 | DC | 2009 | <u>Schedule A</u> (Itemized Deductions) | \$8,818 |
| 8 | 3/07/2011 | DC | 2010 | <u>Schedule A</u> (Itemized Deductions) | \$8,495 |
| 9 | 3/02/2009 | CD | 2008 | <u>Schedule A</u> (Itemized Deductions) | \$23,698 |
| 10 | 5/10/2010 | GS | 2009 | <u>Schedule A</u> (Itemized Deductions) | \$51,777 |
| 11 | 4/18/2011 | GS | 2010 | <u>Schedule A</u> (Itemized Deductions) | \$41,943 |
| 12 | 3/02/2009 | GD & DC | 2008 | <u>Schedule A</u> (Itemized Deductions) | \$34,511 |
| 13 | 3/01/2010 | GD & DC | 2009 | <u>Schedule A</u> (Itemized Deductions) | \$25,225 |

| | | | | | |
|----|-----------|------------|------|---|----------|
| 14 | 3/07/2011 | GD & DC | 2010 | <u>Schedule A</u> (Itemized Deductions) | \$25,949 |
| 15 | 3/08/2011 | MO & AO | 2010 | <u>Schedule A</u> (Itemized Deductions) | \$26,015 |

In violation of 26 U.S.C. § 7206(2).

A TRUE BILL


Angie Bland
FOREPERSON

SARAH R. SALDAÑA
UNITED STATES ATTORNEY



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FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

THE UNITED STATES OF AMERICA

v.

MY KYUNG RYOO A/K/A MICKY RYOO

INDICTMENT

26 USC § 7206(2)

Aiding and Assisting in the Preparation and Presentation
of False and Fraudulent Individual Income Tax Returns

15 Counts

A true bill rendered

DALLAS

Angele Bland

FOREPERSON

Filed in open court this _____ day of August 2014

[Signature] Clerk

Arrest Warrant to be Issued

UNITED STATES DISTRICT/MAGISTRATE JUDGE

No Criminal matter pending

[Signature]